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April 29, 2002

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Office of Special Nutritionals (HFS-450)  
Center for Food Safety and Applied Nutrition  
Food and Drug Administration  
200 C St. SW  
Washington, D.C. 20204

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BY: _____

Ladies and Gentlemen,

Atkins Nutritionals, Inc., the address of which is set forth below, has included one or more of the statements listed in Section 403 ( r )(6) of the Federal Food, Drug, and Cosmetic Act on the labels of one of its new dietary supplement products, which it distributes. The text of each such statement, the name of the dietary ingredient that is the subject of such statement, and the name (including brand name) of the dietary supplement on whose label such statement appears, are set forth on Exhibit A.

The undersigned certifies on behalf of Atkins Nutritionals, Inc., that the information presented and contained in the notice is complete and accurate, and that Atkins Nutritionals, Inc., has substantiation that the statements are truthful and not misleading.

By: Elinor V. Hitchner

Elinor V. Hitchner, Ph.D., C.N.S.  
Manager, New Product Development  
Atkins Nutritionals, Inc.

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Exhibit A

<b>Brand Name</b>	<b>Label Copy</b>	<b>Ingredient(s) related to claim</b>
Accel	Enhances fat burning (thermogenesis)	Green tea leaf extract (providing 50 mg caffeine and 90 mg epigallocatechin gallate)
Accel	Dietary fiber clinically shown to enhance a feeling of fullness and aid in appetite control	Glucomannan ( Konjac flour)
Accel	An essential B vitamin that plays a key role in the burning of fat for energy	Niacin
Accel	An essential mineral involved in the regulation of fat metabolism	Chromium